In fact, I point out our good friend from Alaska has lost a couple of good friends in the last few months.

A man of significant contributions, a man who appreciated the arts, had a great love of this country and history—David Mahoney was all of those.

Suffice it to say, I want to be associated with the comments of the distinguished Senator from Alaska on his comments about David Mahoney.

MARKING THE ARRIVAL OF TAX FREEDOM DAY

Mr. GRAMS. Mr. President, today is Tax Freedom Day, the day on which working Americans stop working just to pay their State, Federal, and local taxes and actually begin keeping their earnings for themselves.

This is an important day for American taxpayers, but it is certainly not a happy occasion because every year—since 1913—Tax Freedom Day has arrived later and later. This means that Americans are working more hours and more days every year just to pay their tax bill. This year, Americans had to work 124 days for their local, State and Federal governments before they could finally start working for themselves and their families on May 3.

What is even more troubling is that in 13 States—including my home State of Minnesota—Tax Freedom Day will arrive 2 or more days later than the rest of the Nation. That means Minnesota taxpayers have to wait longer before they can start working for themselves, not for the Government.

Despite the fact that Americans work so long for the Government, we have recently heard a lot of talk on the Senate floor and in the media that the Federal tax bite is the smallest in 40 years and that the era of big government and high taxes is over. If that is true, why hasn't Tax Freedom Day arrived earlier than last year?

The stark truth is that the Federal Government's tax collecting—and spending—are still too high.

The facts speak for themselves. Although the total Federal tax burden is slightly lower thanks to our tax-relief initiatives, particularly the bill I authored to provide a $500 per-child tax credit, the combined burden of Federal personal income and payroll taxes is well above the figures of both World War II and 1980 prior to the Reagan tax cut. Federal taxes consume 20.4 percent of GDP, compared to 17.5 percent of GDP when President Clinton took office. Since 1993, federal taxes have increased by 54%, which for the average taxpayer translates into a $2,000 tax hike.

The combined personal income and payroll tax soared to 16.3% of GDP in 1999, up from 14.2% in 1992. Measured as a share of GDP, the personal income tax rose from 8% in 1981 to 9.6% in 1999. The payroll tax now takes 6.8% of GDP, up from 4.5% in 1970.

On average, each American is paying $10,298 this year in Federal, State, and local taxes. A typical family now pays more of its income in total taxes than it spends on food, clothing, transportation, and housing combined. More and more middle-income families are being pushed into higher tax brackets each year.

Even for most low- and middle-income families, federal payroll taxes take a huge bite of their income, and it keeps growing. For example, in 1965, a family earning wages of $10,000 paid $348 in payroll taxes. Today, that family would pay $1,530 in payroll taxes—an increase of 340 percent.

According to the Tax Foundation, a nonpartisan group that tracks the government tax bite at all levels, the total tax burden has grown significantly since 1992. While State and local taxes have grown somewhat, Federal taxes account for the largest share of the increase.

Federal, State and local taxes claim 39.0 percent of a median two-income family's total income and 37.6 percent for a median one-income family, according to a Tax Foundation study.

During the Clinton administration, Tax Freedom Day has leap frogged almost 2 weeks from April 20 in 1992 to May 3 this year. The Clinton Presidency means working Americans have to spend an extra 13 days working for Government. Not since the era of the Vietnam War and President Johnson's ''Great Society'' programs has Tax Freedom Day been pushed back so far in such a short period of time—and this is from an administration that claims it has put an end to ''big government.''

The Government is getting bigger, not smaller. Some people claim that big Government is over because Government spending as a percentage of GDP is shrinking. The real question is how do we measure the size of the Government? Is it the number of employees, the number of dollars spent, the tax burden, the hidden costs of regulations, or all of the above? I believe it should be all of the above. The growth of the economy does not have to be linked to the growth of Government. In fact, I have always said that we can streamline the Government and still provide all the Government services we need.

A more meaningful way to measure Government spending is to look at the number of dollars spent. Since President Clinton took office in 1993, Government spending has increased from $1.40 trillion to $1.83 trillion in 2000, a 30-percent rise. During the same period, Government revenue increased from $1.15 trillion to $2.08 trillion, a 75-percent increase.

The growth for domestic nondefense spending was 6.3 percent between 1990 and 1995. In the last 2 years alone, nondefense spending grew by 5.3 and 6.8 percent. President Clinton has proposed a 14-percent increase in his last budget. If this is not big Government, what is?

If President Clinton's spending frenzy continues, it will wipe out the entire $1.9 trillion non-Social Security surplus in less than 3 years, leaving none of these tax overpayments to return to taxpayers in the form of debt reduction, tax relief and Social Security reform. But our colleagues on the other side of the aisle do not say this increased spending is risky. They instead claim that our tax relief efforts to let the people keep a little more of their own money is risky.

People today work hard, and then are penalized for their work. With punitive taxes, Washington makes the American dream of working hard for a better life more difficult, and for some, impossible. How can anyone call the elimination of the marriage tax penalty for 21 million American families risky?

It is clear that the American people are still overtaxed despite the progress we have made to reduce taxes. Congress must provide meaningful tax relief to help alleviate the tax burden on working Americans.

But the only way we can effectively push back Tax Freedom Day is to terminate the tax code and replace it with one that promotes tax freedom and economic opportunity. We must repeal the 16th amendment and abolish the IRS. We must create a new tax system that's fairer, simpler, and friendlier to taxpayers.

Tax Freedom Day—it should be more than just another reminder of the high cost of Government. We owe it to the American taxpayers to work together to fix the system. Only when we begin to shorten the number of days that Americans work for Government, and allow them to own the fruits of their labor, can we truly celebrate Tax Freedom Day.

CONGRESSIONAL GOLD MEDAL FOR PRESIDENT AND MRS. REAGAN

Mr. COVERDELL. Mr. President, as you may know, on April 25, 2000, many of my colleagues and I introduced S. 2459, legislation that would award President and Mrs. Ronald Reagan with the Congressional Gold Medal.

The bill has been received warmly in my home State as well. The Press-Sentinel of Jesup, GA, recently ran an editorial supporting my bill. I ask unanimous consent that this article be printed in the RECORD.

There being no objection, the article was ordered to be printed in the RECORD, as follows:

[From the Jesup, GA, Press-Sentinel, Apr. 26, 2000]

A FITTING TRIBUTE TO REAGAN

If Sen. Paul Coverdell has his way, former President Ronald Reagan and his wife, Nancy, will become the 118th recipient of the Congressional Gold Medal.